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Third Party Communication: None

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Date of Communication: Not Applicable

Number: **201348015**

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From: [REDACTED]

Sent: Thursday, September 19, 2013 1:55:07 PM

To: [REDACTED]

Cc:

Bcc:

Subject: RE: statute of limitations on assessment of section 6702 penalty

We made the argument that no SOL applies in briefs submitted in a couple of cases where taxpayers raised the SOL as a bar to assessment of the penalty. The Tax Court did not need to decide the issue. [Crites v. Commissioner, T.C. Memo. 2012-267](#) and [O'Brien, T.C. Memo. 2012-326](#) have a little discussion of what we argued.

Obviously, we don't want to get into this situation if we can make an assessment w/i three years of a frivolous submission.